
STATUTORY INSTRUMENTS

2008 No. 497

**The Companies (Late Filing Penalties) and
Limited Liability Partnerships (Filing Periods
and Late Filing Penalties) Regulations 2008**

Late filing penalties under the Companies Act 1985 as from 6th April 2008

3.—(1) This regulation applies where the requirements of section 242(1) of the Companies Act 1985 are complied with on or after 6th April 2008.

(2) In section 242A of that Act⁽¹⁾, after subsection (2) insert—

“(2A) For the purposes of subsection (2), whether a company is a public company or a private company depends upon its status at the end of the financial year in question.”.

⁽¹⁾ Section 242A was inserted by the Companies Act 1989, section 11.